EXHIBIT M

DOC # 2008-0099854

FEB 27, 2008 8:21 AM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FEES: 12.00

PAGES: 2

F8
2P

PLEASE COMPLETE THIS INFORMATION
RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

Internal Revenue Service
Attn: S. Hernandez, Revenue Officer
24000 Avila Road MS 5905
Laguna Niguel, CA 92677

THIS SPACE IS FOR RECRODERS USE ONLY

Certificate of Release of Federal Tax Lien

please fill in document title(s) on this line

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
ADDITIONAL RECORDING FEE APPLIES

Form **668(Z)**
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7

Serial Number 265212205

For Use by Recording Office

County Recorder Recording Information: 2006-0000691

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 3, 2006, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Toothacre & Pederson, A Partnership
Rod M Toothacre, A Partner & Charles Pederson, A Partner

Residence
4180 La Jolla Village Drive Ste 400
La Jolla, CA 92037-1473

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327[redacted]	09-21-1992	N/A	$8,869.76

Place of Filing
County Recorder
San Diego County
San Diego, CA 92101

Total $8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature
Saul Hernandez, Employee # - 33-08544

Title
AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409*)

Part 1 - Recording Office

Form **668(Z)** (Rev. 10-1999)

DOC # 2008-0099855

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(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7

Serial Number
265212205

For Use by Recording Office

County Recorder Recording Information:
2005-1097285

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 22, 2005, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Toothacre & Pederson, A Partnership
Rod M Toothacre, A Partner & Charles Pederson, A Partner

Residence
4180 La Jolla Village Drive Ste 400
La Jolla, CA 92037-1473

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-32[redacted]	09-21-1992	N/A	$8,869.76

Place of Filing
County Recorder
San Diego County
San Diego, CA 92101

Total $8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature
Saul Hernandez, Employee # - 33-08644

Title
AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

DOC # 2008-0099856

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GREGORY J. SMITH, COUNTY RECORDER
FEES 12.00

PAGES: 2

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AND WHEN RECORDED MAIL TO :

Internal Revenue Service
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(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7

Serial Number
265212405

For Use by Recording Office

County Recorder Recording Information:
2006-0000692

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 3, 2006, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Toothacre & Pederson, A Partnership
Rod M Toothacre, A Partner & Charles Pederson, A Partner

Residence
4180 La Jolla Village Drive Ste 400
La Jolla, CA 92037-1473

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-32[redacted]	03-23-1992	N/A	$11,951.77
941	03-31-1992	95-32[redacted]	06-15-1992	N/A	$10,206.88

Place of Filing
County Recorder
San Diego County
San Diego, CA 92101

Total $22,158.65

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature
Saul Hernandez, Employee #- 33-08844

Title
AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Recording Office

Form **668(Z)** (Rev. 10-1999)

DOC # 2008-0099857

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7

Serial Number
339279822

For Use by Recording Office

County Recorder Recording Information:
2005-1097286

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 22, 2005, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Toothacre & Pederson, A Partnership
Rod M Toothacre, A Partner & Charles Pederson, A Partner

Residence
4180 La Jolla Village Drive Ste 400
La Jolla, CA 92037-1473

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-32[redacted]	03-23-1992	N/A	$11,951.77
941	03-31-1992	95-32[redacted]	06-15-1992	N/A	$10,206.88
				Total	$22,158.65

Place of Filing
County Recorder
San Diego County
San Diego, CA 92101

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature
Saul Hernandez, Employee # - 33-08844

Title
AIQ Advisor, Phone # - 949-389-4088 27976704

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